



# PRESS RELEASE

## Internal Revenue Service - Criminal Investigation *Chief Richard Weber*

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IRS – Criminal Investigation

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### **New York Tax Return Preparer Pleads Guilty to Preparing False Tax Returns**

A New York tax return preparer pleaded guilty today in the U.S. District Court for the Eastern District of New York in Central Islip, New York, to one count of aiding and assisting in the preparation of a false tax return, announced Acting Assistant Attorney General Caroline D. Ciruolo of the Justice Department's Tax Division.

According to court documents, Thelma Rodriguez-Garden, 54, owned and operated a tax preparation business called Garden Insurance Agency Corporation, which was located in Bay Shore, New York. Rodriguez-Garden prepared false individual income tax returns for clients of Garden Insurance Agency for tax years 2008 through 2011. On the tax returns, Rodriguez-Garden included grossly inflated or wholly fictitious itemized deductions for unreimbursed employee expenses. The information to which Rodriguez-Garden pleaded guilty alleges that she filed 47 false tax returns that caused a loss to the government of more than \$100,000.

"Today's plea is a reminder that tax return preparers who knowingly include false items on their clients' returns face criminal investigation, prosecution and incarceration," said Acting Assistant Attorney General Ciruolo. "Working with its partners within the Internal Revenue Service (IRS), the Tax Division remains committed to pursuing these offenders and holding them accountable for their fraudulent conduct."

Rodriguez-Garden faces a statutory maximum sentence of three years in prison and a \$250,000 fine. As part of her plea agreement, Rodriguez-Garden agreed to pay restitution to the IRS in the amount of \$107,459. U.S. District Judge Joseph F. Bianco set sentencing for July 11.

Acting Assistant Attorney General Ciruolo thanked special agents of IRS-Criminal Investigation, who investigated the case and Trial Attorneys Jeffrey Bender and Brittney Campbell of the Tax Division, who are prosecuting the case.

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